

Exhibit 1

Matthew B. Greenblatt, CPA/CFF, CFE

Senior Managing Director

matt.greenblatt@fticonsulting.com

Three Times Square
11th Floor
New York, NY 10036
Tel: (212) 841-9375
Fax: (212) 841-9350

Certifications

Certified Public
Accountant

Certified Fraud Examiner

Certified in Financial
Forensics

Professional Affiliations

American Institute of
Certified Public
Accountants

New York State Society of
Certified Public
Accountants

Association of Certified
Fraud Examiners

Association of Certified
Anti-Money Laundering
Specialists

Education

B.S. in Accounting,
Lehigh University

Matthew Greenblatt is a senior managing director in the FTI Consulting Forensic and Litigation Consulting practice and is based in New York. Mr. Greenblatt has extensive experience in auditing and accounting matters; litigation consulting; forensic accounting and internal investigations; post-acquisition and shareholder disputes; anti-money laundering; and advising troubled companies.

Mr. Greenblatt has conducted multiple forensic investigations in connection with cases involving diversions of funds and fraudulent accounting activity by management and has been involved in several internal forensic investigations conducted on behalf of Audit Committees and/or Boards of Directors for both public and private companies.

Mr. Greenblatt has advised on cases involving partnership disputes; lost profits; breach of contract claims; and accountants' malpractice. Mr. Greenblatt has additional expertise with matters involving acquisitions and divestitures; antitrust; price fixing; arbitration and mediation; bankruptcy reorganization; claims management; contract disputes; damages; directors & officers related claims; due diligence; expert testimony; forensic investigations; fraud and fraudulent conveyance; intellectual property; patent infringement and trademark; liquidation; product liability; solvency and insolvency; trustee and examiner issues and valuation.

Mr. Greenblatt has spoken on multiple panels in the area of forensic accounting and investigations and is an adjunct professor; teaching the course *Prevention and Detection of Fraudulent Financial Reporting*; a required course within the Forensic Accounting Program of New York University's Finance; Law and Taxation Program of NYU's School of Continuing & Professional Studies. In addition, Mr. Greenblatt is a recurring panel member on the Practising Law Institute's annual program, *Basics of Accounting for Lawyers: What Every Practicing Lawyer Needs to Know*.

Prior to its acquisition by FTI Consulting, Mr. Greenblatt joined Kahn Consulting in June of 1998. Before that, Mr. Greenblatt was a Senior Auditor with Price Waterhouse's Audit and Business Advisory Services Group.

Mr. Greenblatt holds a B.S. in Accounting from Lehigh University. Mr. Greenblatt is a Certified Public Accountant and a Certified Fraud Examiner, and is Certified in Financial Forensics. Mr. Greenblatt is a member of the American Institute of Certified Public Accountants; the New York State Society of Certified Public Accountants; the Association of Certified Fraud Examiners; and an associate member of the Association of Certified Anti-Money Laundering Specialists.

Professional Experience

- Conducted a forensic review of the business operations of one shareholder on behalf of another shareholder, and FTI Consulting's client, to ascertain if our client's allegations and suspicions regarding improper management were valid. The work primarily consisted of conducting interviews of current and former employees and executives; performing a detailed forensic review of the internal books and records; and providing assistance to counsel in the conducting of depositions.

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- Served on team as Responsible Officer of a wholesaler of watches in Chapter 11 and conducted the fraud and forensic investigation of management in which it was found that the revenues of the Company had been overstated by approximately 600%. The forensic services included: extensive reviews of the internal books and records; assisting counsel with the conducting of various interviews and depositions; quantification and identification of fraudulent conveyance actions; presenting the results of the investigation to the Bankruptcy Court, US Trustee's office; US Attorney's Office; and FBI, as well as providing testimony at two depositions in related litigations.
- Conducted the forensic accounting investigation of a multinational temporary staffing company on behalf of counsel to the Audit and Finance Committee. The forensic accounting services consisted primarily of: participating in the interviews of current and former employees and executives; performing extensive forensic reviews of the internal books and records; providing assistance to counsel in identifying, understanding and interpreting certain complex accounting issues; traveling to international branches and divisions to further the investigation overseas; and presenting FTI Consulting's findings to the Audit Committee, outside auditors and the SEC and other regulatory authorities.
- Conducted an internal forensic accounting investigation on behalf of the Audit Committee of a public pharmaceutical manufacturer. The investigation included a detailed and thorough review of the accounting treatment of specific transactions and presentations of the overall conclusions to the Audit Committee, Board of Directors, Enforcement Division of the Securities and Exchange Commission, and the Company's independent accountants.
- Assisted counsel to the Financial Institutions Committee in connection with the accounting investigation undertaken by the Audit Committee focusing on alleged improper accounting treatments utilized and potential misuse of corporate funds and resources by Management. The work included: participating in the interviews of current and former employees and executives; providing assistance to counsel for Rule 2004 depositions of executives and directors; and reviewing the Debtors' forensic accountants' workpapers to investigate the accounting and revenue recognition issues related to vendor allowances and other items.
- Conducted a forensic investigation for special counsel to the Audit Committee of a multinational retail company to assist with an internal investigation into the facts and circumstances of a potential restatement of its prior financial results due to misstatements in one of its operating divisions, alleged to be in excess of \$45 million over a three year period. The services included participating in interviews of current/former employees and executives; performing a detailed forensic review of the books and records and annual and quarterly financial statements from 1999 through 2001; providing assistance to special counsel in identifying; understanding and interpreting certain complex accounting issues, including transfer pricing; and presenting FTI Consulting's findings to the Audit Committee and the SEC.
- Issued expert report on behalf of Defendants to analyze whether the Defendants had satisfied all obligations to former shareholders under particular agreements relating to an acquisition.
- Issued expert report on behalf of Defendant and Third Party Plaintiff in matter involving overbilling scheme for shipping and transportation services.

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- Issued expert report in matrimonial dispute involving the valuation of Marital Assets.
- Court-Appointed Trustee for the Marvel Avoidance Litigation Trust In re: Marvel Entertainment Group, Inc. et al in the US District Court for the District of Delaware.
- Served on the team selected by the U.S. Attorney offices in the Eastern and Southern Districts of New York and Western Pennsylvania to support the monitoring of the non-prosecution agreements of both The Bank of New York and Mellon Financial Corporation, to monitor and report on the state of the banks' suspicious activity reporting practices and AML procedures.
- Assisted with expert report in litigation involving the results of the forensic investigation performed to analyze company records and historical invoices to quantify an alleged overbilling scheme.
- Served as member of team of neutral arbitrators to provide a binding conclusion regarding the appropriateness of a post-acquisition purchase price dispute.
- Assisted troubled companies by formulating strategic business plans; developing financial models to prepare forecasts and long-term business plans; planning for liquidation; assisting management with headcount and cost reduction plans; and negotiating restructuring plans.

Testimony Experience

- *Securities and Exchange Commission v. Francisco Illarramendi, and Michael Kenwood Capital Management*, Expert Testimony at Evidentiary Hearing, United States District Court, District of Connecticut (2011)
- *Derfner Management, Inc. v. Lenhill Realty Corp., Blair Hall, Inc., Edwin Realty Corp., Lisa Nelson, Kenneth Seplow and Ellen Zedeck*, Expert Deposition Testimony, Supreme Court of the State of New York, County of New York (2011)
- *Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. J. Ezra Merkin, et al.*, Expert Deposition Testimony, United States Bankruptcy Court, Southern District of New York (2015)
- *Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Andrew H. Cohen*, Expert Trial Testimony, United States Bankruptcy Court, Southern District of New York (2015)

Adjunct Professor, NYU

- Adjunct professor with New York University's School of Continuing & Professional Studies teaching the course *Prevention and Detection of Fraudulent Financial Reporting*, a required course within the Forensic Accounting Program of NYU's Finance, Law and Taxation Program.

Publications

- Greenblatt, Carney: Bridge-the-Gap II for Newly Admitted New York Transactional Attorneys 2015, "Financial Statements, Footnotes and the SEC, What You Don't Know Can Hurt You!" (Practising Law Institute, 2015).
- Greenblatt, Carney: *Basics of Accounting for Lawyers 2015: What Every Practicing Lawyer Needs to Know*, "Notes to the Financial Statements: The Rest of the Story" (Practising Law Institute, 2015).

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- Greenblatt, Carney, Fields, Martinez: Bridge-the-Gap II for Newly Admitted New York Transactional Attorneys 2014, "Financial Statements, Footnotes and the SEC, What You Don't Know Can Hurt You!" (Practising Law Institute, 2014).
- Greenblatt, Carney: *Basics of Accounting for Lawyers 2014: What Every Practicing Lawyer Needs to Know*, "Using the Financial Statement Notes" (Practising Law Institute, 2014).
- Greenblatt, Carney, Carpenito Martinez: Bridge-the-Gap II for Newly Admitted New York Transactional Attorneys 2013, "Financial Statements, Footnotes and the SEC, What You Don't Know Can Hurt You!" (Practising Law Institute, 2013).
- Greenblatt, Carney: *Basics of Accounting for Lawyers 2013: What Every Practicing Lawyer Needs to Know*, "Using the Financial Statement Notes" (Practising Law Institute, 2013).
- Greenblatt, Carney: *Basics of Accounting for Lawyers 2012: What Every Practicing Lawyer Needs to Know*, "Using the Financial Statement Notes" (Practising Law Institute, 2012).
- Greenblatt, Carney: *Basics of Accounting for Lawyers 2011: What Every Practicing Lawyer Needs to Know* (Practising Law Institute, 2011).
- Greenblatt, Carney: *Basics of Accounting for Lawyers 2010: What Every Practicing Lawyer Needs to Know* (Practising Law Institute, 2010).
- Greenblatt, Carney: *Basics of Accounting for Lawyers 2009: What Every Practicing Lawyer Needs to Know* (Practising Law Institute, 2009).
- "Inside an Internal Accounting Investigation", (co-authored) published in *The New York Law Journal*, Investigations & Computer Forensics special section, May 29, 2007.

Presentations and Speaking Engagements

- "Technology's Role on Large Internal Accounting Investigations", presented at the New Jersey Society of CPAs annual Damages Conference, October 25, 2007.
- "Forensic Investigations - How to Conduct a Successful Investigation", Continuing Professional Education focused on internal accounting and forensic investigations conducted on behalf of Audit Committees, Boards of Directors and management as a result of Sarbanes Oxley; including a discussion of the role of the forensic accountants and investigation experts; incorporating the components of interview and forensic investigation skills; and the utilization of electronic evidence to efficiently and effectively conduct the investigation, April 22, 2004.
- "Anatomy of a Financial Statement Fraud". This course discussed the common methods to perpetrate a financial statement fraud (e.g. aggressive revenue recognition practices; rebates/allowances; reserves; off balance sheet financing), as well as warning signs and red flags of fraud, and the corporate environment in which fraud typically occurs, July 21, 2004.
- "Forensic Accounting Presentation to Goldman Sachs Group, Inc.", a discussion of forensic accounting, financial transparency, and a summary of some of the critical components of the major frauds in the recent media, March 20, 2003.
- "Financial Statement Analysis" course within the Basic Accounting for the General Practitioner program at the Practising Law Institute, focusing on horizontal and vertical analysis; common sizing; industry comparison; ratio and trend analysis; and the common sense factor, October 23, 2002.

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Employment History

- Prior to its acquisition by FTI Consulting, Mr. Greenblatt joined Kahn Consulting in June of 1998.
- Mr. Greenblatt was a Senior Auditor in the Entertainment, Media and Communications division of Price Waterhouse's Audit and Business Advisory Services Group from 1994 through May, 1998. At Price Waterhouse, Mr. Greenblatt planned and supervised audits for multinational and middle-market clients in industries including book, magazine and newspaper publishing; manufacturing; high-tech; financial services; and non-profit organizations.

Education and Certifications

- B.S. in accounting from Lehigh University
- Certified Public Accountant, New York & Pennsylvania
- Certified Fraud Examiner
- Certified in Financial Forensics

Memberships

- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants
- Association of Certified Fraud Examiners

Exhibit 2

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report related to the Participating Accounts

Customer Statements, PMRs, and PMTs		Customer Files		Claims and Related Documents	
Bates Begin	Bates End	Bates Begin	Bates End	Bates Begin	Bates End
MADTSS00196029	MADTSS00196031	AMF00119872	AMF00119920	MWPTAP00047287	MWPTAP00047393
MADTSS00196070	MADTSS00196070	AMF00119922	AMF00119961	MWPTAP00048112	MWPTAP00048252
MADTSS00201064	MADTSS00201174	AMF00123678	AMF00123699	MWPTAP00049126	MWPTAP00049208
MADWAA000038705	MADWAA000039262	AMF00123873	AMF00123886	MWPTAP00058810	MWPTAP00058942
MADWAA000039264	MADWAA000039937	AMF00129335	AMF00129383	MWPTAP00059780	MWPTAP00059784
MADWAA000039939	MADWAA000040516	AMF00137844	AMF00137966	MWPTAP00064164	MWPTAP00064202
MADWAA000040673	MADWAA000041370	AMF00138191	AMF00138228	MWPTAP00076983	MWPTAP00077122
MADWAA000041372	MADWAA000042135	AMF00141925	AMF00142023	MWPTAP00081890	MWPTAP00081898
MADWAA000043870	MADWAA000044908	AMF00142426	AMF00142497	MWPTAP00082399	MWPTAP00082444
MADWAA000048071	MADWAA000049206	AMF00142821	AMF00142838	MWPTAP00082683	MWPTAP00082691
MADWAA000049208	MADWAA000050071	AMF00146061	AMF00146121	MWPTAP00085338	MWPTAP00085371
MADWAA000051674	MADWAA000054718	AMF00146241	AMF00146417	MWPTAP00085403	MWPTAP00085470
MADWAA000056483	MADWAA000057108	AMF00146766	AMF00146813	MWPTAP00085588	MWPTAP00085612
MADWAA000057110	MADWAA000057727	AMF00154125	AMF00154170	MWPTAP00086268	MWPTAP00086279
MADWAA000062765	MADWAA000063950	AMF00154681	AMF00154681	MWPTAP00093780	MWPTAP00093784
MADWAA000063952	MADWAA000064707	AMF00156409	AMF00156538	MWPTAP00098847	MWPTAP00099411
MADWAA000064709	MADWAA000065484	AMF00156640	AMF00156697	MWPTAP00103907	MWPTAP00103936
MADWAA000065486	MADWAA000066299	AMF00157030	AMF00157097	MWPTAP00107253	MWPTAP00107450
MADWAA000066411	MADWAA000066616	AMF00159064	AMF00159085	MWPTAP00118178	MWPTAP00118191
MADWAA000066618	MADWAA000067279	AMF00170791	AMF00170810	MWPTAP00118753	MWPTAP00118782
MADWAA000067421	MADWAA000070352	AMF00172827	AMF00172846	MWPTAP00122867	MWPTAP00122939
MADWAA000072183	MADWAA000073424	AMF00173185	AMF00173196	MWPTAP00124869	MWPTAP00124883
MADWAA000075113	MADWAA000075854	AMF00174000	AMF00174111	MWPTAP00124921	MWPTAP00124935
MADWAA000075948	MADWAA000076719	AMF00174561	AMF00174645	MWPTAP00158644	MWPTAP00158666
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MADWAA000097307	MADWAA000098326	AMF00175595	AMF00175595	MWPTAP00225781	MWPTAP00225826
MADWAA000098416	MADWAA000099401	AMF00175615	AMF00175758	MWPTAP00259310	MWPTAP00259371
MADWAA000099930	MADWAA000100915	AMF00180150	AMF00180208	MWPTAP00259384	MWPTAP00259431
MADWAA000102758	MADWAA000105435	AMF00189614	AMF00189642	MWPTAP00261293	MWPTAP00261306
MADWAA000109966	MADWAA000112719	AMF00189644	AMF00189732	MWPTAP00261348	MWPTAP00261382
MADWAA000115177	MADWAA000116290	AMF00189835	AMF00189845	MWPTAP00269380	MWPTAP00269390
MADWAA000116452	MADWAA000119511	AMF00190720	AMF00190748	MWPTAP00296309	MWPTAP00296774
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MADWAA000127474	MADWAA000128781	AMF00192137	AMF00192139	MWPTAP00351401	MWPTAP00351412
MADWAA000128897	MADWAA000129558	AMF00192144	AMF00192153	MWPTAP00353900	MWPTAP00353956
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(Bankr. S.D.N.Y. June 25, 2015),

ECF No. 10266.

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report related to the Participating Accounts

Customer Statements, PMRs, and PMTs	
Bates Begin	Bates End

MADWAA00155535	MADWAA00155850
MADWAA00155852	MADWAA00157736
MADWAA00157739	MADWAA00157958
MADWAA00159129	MADWAA00160261
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Customer Files	
Bates Begin	Bates End

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AMF00209460	AMF00209503
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AMF00211939	AMF00212068
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AMF00214013	AMF00214094
AMF00215144	AMF00215178
AMF00215408	AMF00215409
AMF00215422	AMF00215584
AMF00215590	AMF00215590
AMF00216678	AMF00216742
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Claims and Related Documents	
Bates Begin	Bates End

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MWPTAP01000445	MWPTAP01000448
MWPTAP01000497	MWPTAP01000504
MWPTAP01001574	MWPTAP01001578

(Bankr. S.D.N.Y. June 25, 2015),

ECF No. 10266.

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report related to the Participating Accounts

Customer Statements, PMRs, and PMTs	
Bates Begin	Bates End

MADWAA00265668	MADWAA00266229
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MADWAA00268517	MADWAA00269903
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MADWAA00338289	MADWAA00339502
MADWAA00339619	MADWAA00341017
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Customer Files	
Bates Begin	Bates End

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Claims and Related Documents	
Bates Begin	Bates End

MWPTAP01001636	MWPTAP01001639
MWPTAP01003812	MWPTAP01003821
MWPTAP01003849	MWPTAP01003853
MWPTAP01003889	MWPTAP01003893
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MWPTAP01148034	MWPTAP01148041
MWPTAP01149135	MWPTAP01149138

(Bankr. S.D.N.Y. June 25, 2015),

ECF No. 10266.

Exhibit 2 - Documents Considered

The following list provides documents that I considered in connection with this report related to the Participating Accounts

Customer Statements, PMRs, and PMTs	
Bates Begin	Bates End
MADWAA00351961	MADWAA00352850
MADWAA00354673	MADWAA00355570
MADWAA00359610	MADWAA00360493
MADWAA00360495	MADWAA00361340
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MADWAA00362941	MADWAA00363698
MADWAA00363846	MADWAA00365087
MADWAA00366207	MADWAA00367264
MADWAA00367370	MADWAA00368367
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MF00544715	MF00545147
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MF00549297	MF00549469
MF00589674	MF00589756
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Customer Files	
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MADTBB03077319	MADTBB03077344
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Claims and Related Documents	
Bates Begin	Bates End
MWPTAP01149192	MWPTAP01149207
MWPTAP01149377	MWPTAP01149382